STATUTORY INSTRUMENTS

2016 No. 681

SOCIAL SECURITY

The Child Benefit and Guardian's Allowance (Administration) (Amendment) Regulations 2016

Made - - - -	*28th June 2016*
Laid before Parliament	*30th June 2016*
Coming into force - -	*21st July 2016*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 5(1)(i) and (2)(a) and 189(4) of the Social Security Administration Act 1992(**1**) and sections 5(1)(j) and (2)(a) and 165(4) of the Social Security Administration (Northern Ireland) Act 1992(**2**) and now exercisable by them(**3**), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Child Benefit and Guardian's Allowance (Administration) (Amendment) Regulations 2016 and come into force on 21st July 2016.

(**1**) 1992 c. 5; for the relevance of section 5(2)(a) to guardian's allowance see paragraph (a) of the definition of "benefit" in section 122(1) of the Social Security Contributions and Benefits Act 1992 (c. 4) and the presence of section 77 (Guardian's allowance) within Part 3 of that Act.

(**2**) 1992 c. 8; for the relevance of section 5(2)(a) to guardian's allowance see paragraph (a) of the definition of "benefit" in section 121(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) and the presence of section 77 (Guardian's allowance) within Part 3 of that Act.

(**3**) Section 189(1) of the Social Security Administration Act 1992 (c. 5) ("the Administration Act") provides, subject to some immaterial exceptions, that regulations under that Act shall be made by the Secretary of State. Sections 165(1) and 167(1) (see the definition of 'the Department' in the latter) of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) ("the Administration (NI) Act") provides, subject to some immaterial exceptions, that regulations under that Act shall be made by the Department of Health and Social Services for Northern Ireland ("the DHSSNI"). The functions of the DHSSNI in respect of the Administration (NI) Act were transferred to the Department for Social Development in Northern Ireland ("the DSDNI") by article 8(b) of, and Part II of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. (NI) 1999 No 481). The functions of the Secretary of State under the Administration Act and the functions of the DSDNI under the Administration (NI) Act were, with some immaterial exceptions, transferred to the Commissioners of Inland Revenue by sections 50(1) and (2)(b) and (d) and 67 (see the definitions of 'the Board' and 'the Northern Ireland Department' in the latter section) of the Tax Credits Act 2002 (c. 21). These functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that, in so far as is appropriate in consequence of section 5, a reference, howsoever expressed, to the Commissioners of Inland Revenue is to be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.